

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 1484 - SB 1559**

March 24, 2011

**SUMMARY OF BILL:** Authorizes a county trustee to accept partial payments of delinquent property taxes including electronic transfers, bank customer preauthorized payments, wire transfers, or ACH credits. Subjects the entire property to a tax lien if a delinquent amount remains unpaid on the date the trustee delivers the delinquent tax lists to the delinquent tax attorney. Requires a county trustee to file with the Comptroller of the Treasury a plan for accepting partial delinquent tax payments which indicates the county has an accounting system capable of implementing a late payment program.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

**Assumptions:**

- Pursuant to Tenn. Code Ann. § 67-5-1801(e)(1), county trustees are currently authorized to accept partial payment of property taxes upon submission and approval of a plan through the Comptroller. Authorizing a partial payment plan for delinquent property taxes, subject to the approval of the Comptroller, will not significantly change the operation of trustees' offices.
- Reviewing plans that authorize partial payments of delinquent property taxes can be accommodated within the existing resources of the Comptroller's officer without an increased appropriation or reduced reversion.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/agl

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